



Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

2010  
FR-900Q

# **2010 FR-900Q** Employer's Withholding Tax Booklet

Quarterly Returns and Annual Reconciliation and Report

**Secure - Accurate - Convenient ...**

**File Electronically Today!**

**[www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)**



FR-900Q (REV. 10/09)



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## Important Instructions

- We encourage you to file and pay electronically. Visit our web site, [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for details. Payments may also be made at any Wachovia Bank in DC.
- Enter whole dollar amounts — do not use cents. Round all cents to the nearest dollar.
- If you complete a paper return, mail it with your payment using the mail labels in the back of this booklet. The address is: Office of Tax and Revenue, PO Box 96385, Washington DC 20090-6385.
- Mail the Employer Withholding Tax Annual Reconciliation and Report — FR-900B and any payment to: Office of Tax and Revenue, 6th Floor, 941 North Capitol St. NE, Washington DC 20002-4259.
- You must include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on all Forms W-2 issued to employees from whom you withheld DC taxes. If you file electronically, you must file the Forms W-2 electronically.
- Make the check or money order payable to the DC Treasurer. Write your FEIN or SSN, FR-900Q or FR-900B and the tax period on your payment.
- You must file your FR-900Q returns and the FR-900B even if you withheld no tax or no payment is due. If you have gone out of business or are otherwise no longer required to file, fill in the “Final return oval” on the FR-900Q. We will then cancel your filing requirements.
- For any name or address changes, fill out both sides of the FR-900C, “Change of Name or Address,” form in this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470. Do not make a change on the return if you received a personalized return.



## Notice

In transitioning from a system that accepts both paper W-2s and magnetic media, the Office of Tax and Revenue offers an electronic web-based interface for W-2 transmission. This will be used both for 50 or fewer W-2s (usually submitted on paper in past years) and for files containing more than 50 W-2s (submitted on magnetic media in MMREF-1 format in past years). A data entry interface will be provided on the OTR web site for online keying of small batches of W-2s (50 or fewer). A file transfer interface will be provided for all W-2 files, with EFW2 format specified. See the OTR web site at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for details.

## International ACH Transaction (IAT)

**For electronic filers**, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.



## **Filing Period and Due Dates**

Your FR-900Q return is due by the 20th day of the quarter following the month being reported. For example, the 1st quarter 2010 return is due April 20, 2010. Tax Year 2010 Quarters: April, 2010; July, 2010; Oct., 2010; Jan., 2011.

## **Who must file?**

Every employer who pays wages to a DC resident and/or withholds DC income tax from an employee must file a DC Withholding Tax Return. If your liability is \$10,000 or more in any quarter, you must file electronically. See [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

**NOTE:** If your DC withholding total is consistently less than \$200 per period, you must file an annual withholding return. If your DC withholding is consistently between \$200 and \$800 per period, you must file a quarterly withholding return. If your DC withholding is greater than \$800 per period, you must file a monthly withholding return. You may call the Office of Tax and Revenue (OTR) at (202) 727-4TAX (4829) to change your filing frequency. If your liability is more than \$10,000 per period, you must file and pay electronically. See [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions.

## **Forms**

This booklet has all the forms and instructions you need to file your returns. It is mailed to each registered taxpayer that does not file electronically or use a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms.

## **Account number**

The account number was provided to you by OTR when the business was registered.

## **Payments**

Write your FEIN or SSN, FR-900Q and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to: Office of Tax and Revenue, PO Box 96385, Washington, DC 20090-6385. You may pay electronically, see [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). You may also pay at any DC branch of the Wachovia Bank. There is a fee for using a credit card to make payment.

When using the FR-900B, Employer Withholding Tax Annual Reconciliation and Report, mail it with any payment, to the Office of Tax and Revenue,

941 North Capitol St., NE, FL6, Washington, DC 20002-4259. Write your FEIN or SSN, FR-900B and the tax year on your payment. Mail this form separately from your quarterly return. It is due February 28, 2011 or within thirty (30) days of your final payroll.

### **Dishonored checks**

You will be charged \$65.00 for any check not honored by your bank and returned to OTR.

### **Submission of Forms W-2**

You must send copies of every Form W-2 you issued and showing your FEIN or SSN and the amount of DC income tax withheld during the year. These forms are due by January 31, 2011. Any Form W-2 issued to a DC resident employee not showing DC income tax withheld must also be submitted along with the W-2s showing DC income tax withheld. If you have 50 or fewer Forms W-2 send them attached to your FR-900B. If you have more than 50 Forms W-2 or you filed your return electronically, you must file the Forms W-2 electronically. Your FEIN or SSN must be entered on each Form W-2 you issued to DC resident employees.

Send the payment for any tax owed together with the FR-900B.

### **Penalty and Interest Charges**

OTR will charge -

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due.
- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- Interest of 10% per year, compounded daily, on a late payment.

### **Special Fee**

OTR charges a one-time fee to cover internal collection efforts. The fee assessed is 15% of the tax balance due. Payments received by OTR on accounts subject to the fee are first applied to the fee, then to penalty, interest and tax owed.



### **Criminal Penalties**

You will be penalized under the provisions of Title 47 of the DC Code if you are required to file a return or report, or perform any act and you -

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each occurrence.
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- Willfully attempt to evade or defeat a tax; or willfully fail to collect, account for, or pay a tax. You may be subject to other penalties (see DC Code §§47-4101 and 4102).
- These penalties are in addition to penalties under DC Code §22-2405 and any other applicable penalties for false statements.

Corporate officers may be held personally liable for the payment of taxes owed to the District, if not paid.

### **Failure to withhold or pay tax**

An employer who fails to withhold DC tax or pay to DC the taxes withheld is personally liable for the tax.

### **Preparer Tax Identification Number (PTIN)**

A PTIN is issued by the IRS to a paid preparer who applies for one. For tax identification purposes, a PTIN may be used instead of the preparer's SSN.

### **Form FR-900Q — Employer Withholding Tax Quarterly Return**

**Line 1** Enter your total DC income tax withheld during the quarter. If you were not required to withhold, leave this line blank.

**Line 2** Enter the adjustments to a previous quarter of the year. If minus, fill in the oval.

**Line 3** Enter the amount of the tax due.

**Form FR-900B — Employer Withholding Tax Annual  
Reconciliation and Report** (Enter dollars only)

**Line 1** Enter your total DC income tax withheld during 2010 as shown on the Withholding Statements (Forms W-2). If you were not required to withhold, leave this line blank.

**Line 2** Enter the total DC income tax withheld and paid to DC with your FR-900Q returns for the year.

**Line 3** Additional tax due - if Line 1 is more than Line 2, enter the difference on Line 3. If your tax liability is not paid timely, OTR will automatically calculate any penalty and interest you owe from the due date of the return to the date the tax is paid.

**Line 4** Overpayment - If Line 1 is less than line 2, enter the difference on Line 4. If you do not owe additional amounts, this is the amount that will be refunded.



Government of the  
District of Columbia

**2010** FR-900Q Employer Withholding  
Tax – Quarterly Return



1 0 9 0 0 0 7 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in ☐ if FEIN

Tax Period Ending (MMYY)

Fill in ☐ if SSN

Fill in ☐ if Final return

Business name

FOR OFFICIAL USE ONLY

Mailing address 1

Due date

Account Number

Mailing address 2

1. DC income tax withheld  
this quarter

\$ .00

2. Adjustment to a  
previous quarter  
of this year. Fill in  
circle if minus.

\$ .00

3. Tax Due

\$ .00

Telephone number of person to contact

Preparer's FEIN, SSN or PTIN

Voucher number:

Under penalties of law, I declare that, to the best of my knowledge, this return is correct. Declaration of paid preparer is based on the information available to the preparer.

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date





Government of the  
District of Columbia

# 2010 FR-900B Employer Withholding Tax Annual Reconciliation and Report



1 0 9 0 0 0 2 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in ☐ if FEIN

Tax Period Ending (MMYY)

Fill in ☐ if SSN

Fill in ☐ if Amended return

Business name

Account Number

Due Date

Mailing address line 1

Mailing address line 2

City

State

Zip Code + 4

1. DC income tax withheld  
this year per W-2s

\$           .00

2. Total withholding tax  
paid to DC this year on  
Forms FR-900Q

\$           .00

3. Additional Tax Due  
(if Line 1 is more than Line 2)

\$           .00

4. Overpayment  
(if Line 1 is less than Line 2)

\$           .00

Preparer's FEIN, SSN or PTIN

**DOLLARS ONLY**



Taxpayer name \_\_\_\_\_

FEIN/SSN \_\_\_\_\_



1 0 9 0 0 0 2 2 0 0 0 0

## Employer's DC withholding tax reconciliation

	Date Paid	Tax Paid	Explanation
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Total for the year			

Telephone number of person to contact

--	--	--	--	--	--	--	--	--	--	--	--

Under penalties of law, I declare that, to the best of my knowledge, this return is correct. Declaration of paid preparer is based on the information available to the preparer.

Taxpayer's  
signature

--

Title

--

Date

--

Paid Preparer's  
Signature

--

Date

--







## FR-900C Change of Name or Address

If there are changes to your FEIN, business name, address or contact person, please complete both sides of this form and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044- For all other changes, call the Customer Service Administration at (202) 727-4829.

Important: Print in CAPITAL letters using black ink.

PREVIOUS TAXPAYER IDENTIFICATION NUMBER

FILL IN

IF FEIN

IF SSN

Old Business name

Old Business address

Old Mailing address

City

State

Zip Code + 4

IF SSN

OFFICE OF TAX AND REVENUE  
PO BOX 96385  
WASHINGTON DC 20090-6385

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EMPLOYER'S  
QUARTERLY WITHHOLDING RECORD

QUARTER	DC INCOME TAX WITHHELD	DATE PAID
APR		
JULY		
OCT		
JAN		
RECONCILIATION		
Annual Payroll	(a) Payroll Tax Paid	(b) Tax per W-2s
		Difference (Block a minus Block b)

